

taxes. If any county treasurer shall refuse or neglect to collect any tax assessed upon personal property when the same is collectable, or to file the delinquent list and affidavits, as herein provided, he shall be held in his next settlement with the auditor, liable for the whole amount of such taxes so delinquent, which shall be deducted from his salary or fees, and applied to the several funds for which they were assessed.

Penalty for refusing or neglecting to collect such tax, when collectable.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved March 10, 1873.

CHAPTER CVI.

AN ACT TO AMEND SECTION FIVE OF CHAPTER SEVENTEEN OF THE GENERAL LAWS OF EIGHTEEN HUNDRED AND SEVENTY-ONE, ENTITLED AN ACT TO PROVIDE FOR THE LEVY AND COLLECTION OF TAXES IN CERTAIN CASES.

Be it enacted by the Legislature of the State of Minnesota :

SECTION 1. That section five of chapter seventeen of the general laws of the year one thousand eight hundred and seventy-one, be and the same hereby is amended by adding to the end of said section the following proviso, to-wit :

Red Wing excepted.

• *Provided*, That nothing in this act contained shall be in any manner construed to apply to the city of Red Wing, in the county of Goodhue, or to any debt heretofore incurred or created, or that may hereafter be incurred or created by said city, to aid in the construction of any railway or railways.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved March 8, 1873.